

General Assembly

Raised Bill No. 248

February Session, 2012

LCO No. 1171

01171____JUD

Referred to Committee on Judiciary

Introduced by: (JUD)

AN ACT CONCERNING PROBATE FEES.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

- 1 Section 1. Section 45a-105 of the general statutes is repealed and the
- 2 following is substituted in lieu thereof (*Effective January 1, 2013*):
- The [costs] fees charged by courts of probate shall be uniform for all
- 4 of the probate districts established by law. [Costs] Fees shall be
- 5 assessed in accordance with sections 45a-106 to 45a-112, inclusive, as
- 6 amended by this act.
- 7 Sec. 2. Section 45a-106 of the general statutes is repealed and the
- 8 following is substituted in lieu thereof (*Effective January 1, 2013*):
- 9 The basic [costs] <u>fees</u> payable to courts of probate for any
- proceeding other than in connection with the settlement of the estate of
- 11 a deceased person or periodic accounts of trustees, guardians,
- 12 conservators or other fiduciaries shall be as follows:
- 13 (1) Except for such proceedings for which basic [costs] fees are
- specified in subdivision [(7) or (8)] (4), (5) or (6) of this section or are

- 16 <u>act,</u> or elsewhere in the general statutes, there shall be payable to the
- 17 Court of Probate with respect to each application, petition or motion
- 18 filed with the court to commence a matter before it, an entry fee of one
- 19 hundred fifty dollars which shall be paid by the person making the
- 20 application, petition or motion.

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- (2) On each matter commenced by the court on its own motion, an entry fee of one hundred fifty dollars shall be payable by an interested party as determined by the court.
- [(3) If more than one hearing is held in any matter so entered, an additional charge of twenty-five dollars shall be payable to the court by the party paying the entry fee in the matter, or, in the discretion of the court, by any interested party against whom the court shall assess such additional charge.
- (4) If the total time of any one hearing in the matter exceeds one hour, an additional charge of twenty-five dollars per hour for each hour in excess of the first hour shall be payable to the court by the party paying the entry fee in the matter, or, in the discretion of the court, by any interested party against whom the court shall assess the additional charge, provided the additional charge shall not exceed three hundred dollars.]
- 36 [(5)] (3) For purposes of establishing [charges] fees payable to courts 37 of probate [hereunder] under this section, all applications, petitions 38 and motions filed and proceedings thereunder, in connection with a 39 matter which has been entered as above, which are necessary to enter a 40 final decree in and are incidental to the action of the court being sought 41 in the matter so entered shall be covered by the entry fee and by any 42 additional [charge] fee or expense under [subdivisions (3) and (4)] 43 subdivision (6) of this section that may have become payable in such 44 matter. No additional [charges] fees under this section shall be [made] 45 charged for any such incidental applications, petitions or motions, 46 [provided] except that once a final decree is entered in any matter and,

48 connection therewith, such additional action or actions shall be treated

- 49 as a new matter [hereunder] under this section.
- 50 [(6)] (4) For proceedings brought under section 46b-30, the [cost] fee 51 shall be twenty-five dollars.
- 52 [(7)] (5) For filing a will in the Probate Court, the [cost] fee shall be 53 five dollars. For filing any other document in the probate court under 54 the provisions of any statute if the court is not required to take any 55 action, the [cost] fee shall be twenty-five dollars, in addition to any 56 applicable recording [charge] fee. [The cost] Any fee under this 57 subdivision shall be payable by the person filing such will or 58 document.
- 59 [(8)] (6) A [charge] fee of fifty dollars, plus the actual [costs] 60 expenses of rescheduling the adjourned hearing that are payable under 61 section 45a-109, as amended by this act, shall be payable to the court 62 by any party who requests an adjournment of a scheduled hearing or 63 whose failure to appear necessitates an adjournment, [provided] 64 except that the court, for cause shown, may waive either the [charge] 65 fifty-dollar fee or [the costs] the actual expenses of rescheduling the 66 adjourned hearing, or both.
- 67 Sec. 3. Section 45a-107 of the 2012 supplement to the general statutes 68 is repealed and the following is substituted in lieu thereof (Effective 69 January 1, 2013):
- 70 (a) The basic [costs] fees for all proceedings in the settlement of the 71 estate of any deceased person, including succession and estate tax 72 proceedings, shall be in accordance with the provisions of this section.
- 73 (b) For estates in which proceedings were commenced on or after 74 January 1, 2011, [costs] fees shall be computed as follows:
- 75 (1) The basis for [costs] <u>fees</u> shall be (A) the greatest of (i) the gross 76 estate for succession tax purposes, as provided in section 12-349, (ii)

77 the inventory, including all supplements thereto, (iii) the Connecticut 78 taxable estate, as defined in section 12-391, or (iv) the gross estate for 79 estate tax purposes, as provided in chapters 217 and 218, except as 80 provided in subdivisions [(4) and] (5) and (6) of this subsection, plus 81 (B) all damages recovered for injuries resulting in death, minus any 82 hospital and medical expenses for treatment of such injuries resulting 83 in death, minus any hospital and medical expenses for treatment of 84 such injuries that are not reimbursable by medical insurance, and 85 minus the attorney's fees and other [costs and] expenses of recovering 86 such damages. Any portion of the basis for [costs] fees that is 87 determined by property passing to the surviving spouse shall be 88 reduced by fifty per cent. Except as provided in [subdivision (3)] 89 subdivisions (3) and (4) of this subsection, in no case shall the 90 minimum [cost] fee be less than twenty-five dollars.

(2) Except as provided in [subdivision] <u>subdivisions</u> (3) <u>and (4)</u> of this subsection, [costs] <u>fees</u> shall be assessed in accordance with the following table:

T1	Basis for Computation	
T2	Of [Costs] <u>Fees</u>	Total [Cost] <u>Fee</u>
T3	0 to \$500	\$25
T4	\$501 to \$1,000	\$50
T5	\$1,000 to \$10,000	\$50, plus 1% of all
T6		in excess of \$1,000
T7	\$10,000 to \$500,000	\$150, plus .35% of all
T8		in excess of \$10,000
T9	\$500,000 to \$4,754,000	\$1,865, plus .25% of all
T10		in excess of \$500,000
T11	\$4,754,000 and over	\$12,500

(3) Notwithstanding the provisions of subdivision (1) of this subsection, if the basis for [costs] <u>fees</u> is less than ten thousand dollars and a full estate is opened, the minimum [cost] <u>fee</u> shall be one

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- 97 hundred fifty dollars.
- 98 (4) In any matter in which the Commissioner of Administrative
- 99 Services is the legal representative of the estate pursuant to section 4a-
- 100 <u>16, the fee shall be the lesser of (A) the amount calculated under</u>
- subdivisions (1) and (2) of this subsection, or (B) the amount collected
- 102 by the Commissioner of Administrative Services after paying the
- expense of funeral and burial in accordance with section 17b-84.
- [(4)] (5) In the case of a deceased person who was domiciled in this
- state on the date of his or her death, the gross estate for estate tax
- purposes shall, for the purpose of determining the basis for [costs] fees
- 107 pursuant to subdivision (1) of this subsection, be reduced by the fair
- market value of any real property or tangible personal property of the
- deceased person situated outside of this state.
- [(5)] (6) In the case of a deceased person who was not domiciled in
- this state on the date of his or her death but who owned real property
- or tangible personal property situated in this state on the date of his or
- 113 her death, only the fair market value of such real property or tangible
- personal property situated in this state shall be included in the basis
- for [costs] fees pursuant to subdivision (1) of this subsection.
- 116 (c) For estates in which proceedings were commenced on or after
- 117 April 1, 1998, and prior to January 1, 2011, [costs] <u>fees</u> shall be
- 118 computed as follows:
- 119 (1) The basis for [costs] fees shall be (A) the gross estate for
- succession tax purposes, as provided in section 12-349, the inventory,
- including all supplements thereto, the Connecticut taxable estate, as
- defined in section 12-391, or the gross estate for estate tax purposes, as
- 123 provided in chapters 217 and 218, whichever is greater, plus (B) all
- damages recovered for injuries resulting in death, minus any hospital
- and medical expenses for treatment of such injuries resulting in death,
- minus any hospital and medical expenses for treatment of such injuries
- 127 that are not reimbursable by medical insurance and minus the

- attorney's fees and other [costs and] expenses of recovering such
- damages. Any portion of the basis for [costs] fees that is determined by
- property passing to the surviving spouse shall be reduced by fifty per
- cent. Except as provided in subdivision (3) of this subsection, in no
- case shall the minimum [cost] <u>fee</u> be less than twenty-five dollars.
- 133 (2) Except as provided in subdivisions (3) and (4) of this subsection, 134 [costs] <u>fees</u> shall be assessed in accordance with the following table:

T12	Basis for Computation	
T13	Of [Costs] <u>Fees</u>	Total [Cost] Fee
T14	0 to \$500	\$25
T15	\$501 to \$1,000	\$50
T16	\$1,000 to \$10,000	\$50, plus 1% of all
T17		in excess of \$1,000
T18	\$10,000 to \$500,000	\$150, plus .35% of all
T19		in excess of \$10,000
T20	\$500,000 to \$4,754,000	\$1,865, plus .25% of all
T21		in excess of \$500,000
T22	\$4,754,000 and over	\$12,500

- (3) Notwithstanding the provisions of subdivision (1) of this subsection, if the basis for [costs] <u>fees</u> is less than ten thousand dollars and a full estate is opened, the minimum [cost] <u>fee</u> shall be one hundred fifty dollars.
- (4) In estates where the gross taxable estate is less than six hundred thousand dollars, in which no succession tax return is required to be filed, a probate fee of .1 per cent shall be charged against non-solelyowned real estate, in addition to any other fees computed under this section.
- (d) For estates in which proceedings were commenced on or after July 1, 1993, and prior to April 1, 1998, costs shall be computed as follows:

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- (1) The basis for costs shall be: (A) The gross estate for succession tax purposes, as provided in section 12-349, or the inventory, including all supplements thereto, whichever is greater, plus (B) all damages recovered for injuries resulting in death minus any hospital and medical expenses for treatment of such injuries that are not reimbursable by medical insurance and minus the attorney's fees and other costs and expenses of recovering such damages. Any portion of the basis for costs that is determined by property passing to the surviving spouse shall be reduced by fifty per cent. Except as provided in subdivision (3) of this subsection, in no case shall the minimum cost be less than ten dollars.
- 158 (2) Except as provided in subdivision (3) of this subsection, costs 159 shall be assessed in accordance with the following table:

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T23	Basis for Computation	
T24	Of Costs	Total Cost
T25	0 to \$1,000	\$10.00
T26	\$1,000 to \$10,000	\$10, plus 1% of all
T27		in excess of \$1,000
T28	\$10,000 to \$500,000	\$100, plus .30% of all
T29		in excess of \$10,000
T30	\$500,000 to \$4,715,000	\$1,570, plus .20% of all
T31		in excess of \$500,000
T32	\$4,715,000 and over	\$10,000

- 160 (3) If the basis for costs is less than ten thousand dollars and a full estate is opened, the minimum cost shall be one hundred dollars.
- (e) For estates in which proceedings were commenced on or after July 1, 1983, and prior to July 1, 1993, costs shall be computed as follows:
- 165 (1) The basis for costs shall be: (A) The gross estate for succession 166 tax purposes, as provided in section 12-349, minus one-third of the first

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167 fifty thousand dollars of any part of the gross estate for succession tax 168 purposes that passes other than by will or under the laws of intestacy, 169 plus (B) all damages recovered for injuries resulting in death minus 170 any hospital and medical expenses for treatment of such injuries that 171 are not reimbursable by medical insurance and minus the attorney's 172 fees and other costs and expenses of recovering such damages.

(2) Costs shall be assessed in accordance with the following table:

T33	Basis for Computation	
T34	Of Costs	Total Cost
T35	0 to \$1,000	\$10.00
T36	\$1,000 to \$10,000	\$10, plus 1% of all
T37		in excess of \$1,000
T38	\$10,000 to \$100,000	\$100, plus .30% of all
T39		in excess of \$10,000
T40	\$100,000 to \$200,000	\$370, plus .25% of all
T41		in excess of \$100,000
T42	\$200,000 to \$500,000	\$620, plus .2% of all
T43		in excess of \$200,000
T44	\$500,000 to \$1,000,000	\$1,220, plus .15% of all
T45		in excess of \$500,000
T46	\$1,000,000 to \$5,000,000	\$1,970, plus .125% of all
T47		in excess of \$1,000,000
T48	\$5,000,000 and over	\$6,970, plus .1% of all
T49		in excess of \$5,000,000
T47 T48		in excess of \$1,000,000 \$6,970, plus .1% of all

174 (f) For estates in which proceedings were commenced prior to July 1, 1983, costs shall be computed as follows: 175

- T50 With respect to any Costs computed under: T51 estate in which any T52 proceedings were commenced or succession
- T53

T54	tax documents filed:	
T55	Prior to January 1, 1968	Section 45-17 of the
T56		1961 supplement to
T57		the general statutes
T58	Prior to July 1, 1969, but	Section 45-17a of the
T59	on or after January 1, 1968	1967 supplement to
T60		the general statutes
T61	Prior to July 1, 1978, but	Section 45-17a of the
T62	on or after July 1, 1969	1969 supplement to
T63		the general statutes
T64	Prior to July 1, 1983, but	Section 45-17a of the
T65	on or after July 1, 1978	general statutes,
T66		revised to
T67		January 1, 1983

- [(g) If more than one hearing is held in any matter under this section, an additional charge of twenty-five dollars shall be payable to the court by the estate, or, in the discretion of the court, by any interested party against whom the court shall assess such additional charge.
- (h) If the total time of any one hearing in the matter exceeds one hour, an additional charge of twenty-five dollars per hour for each hour in excess of the first hour shall be payable to the court by the estate, or at the discretion of the court by any interested party against whom the court shall assess the additional charge, provided the additional charge shall not exceed three hundred dollars.]
- [(i)] (g) A [charge] fee of fifty dollars shall be payable to the court by any creditor applying to the Court of Probate pursuant to section 45a-364 or 45a-401 for consideration of a claim. If such claim is allowed by the court, the court may order the fiduciary to reimburse the [charge] amount of such fee from the estate.
- 192 [(j)] (h) A [charge] fee of fifty dollars, plus the actual [costs]

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- 195 by any party who requests an adjournment of a scheduled hearing or
- 196 whose failure to appear necessitates an adjournment, [provided]
- 197 except that the court, for cause shown, may waive either the [charge
- 198 and costs for cause shown] fifty-dollar fee or the actual expenses of
- 199 rescheduling the adjourned hearing, or both.
- 200 [(k)] (i) In no event shall any fee exceed ten thousand dollars for any 201 estate in which proceedings were commenced prior to April 1, 1998, 202 and twelve thousand five hundred dollars for any estate in which
- 203 proceedings were commenced on or after April 1, 1998.
- 204 [(l)] (i) In the case of decedents who die on or after January 1, 2011:
- 205 (1) Any [costs] fees assessed under this section that are not paid 206 within thirty days of the date of an invoice from the court of probate 207 shall bear interest at the rate of one-half of one per cent per month or 208 portion thereof until paid;
 - (2) If a tax return or a copy of a tax return required under subparagraph (D) of subdivision (3) of subsection (b) of section 12-392 is not filed with a court of probate by the due date for such return or copy under subdivision (1) of subsection (b) of section 12-392 or by the date an extension under subdivision (4) of subsection (b) of section 12-392 expires, the [costs] fees that would have been due under this section if such return or copy had been filed by such due date or expiration date shall bear interest at the rate of one-half of one per cent per month or portion thereof from the date that is thirty days after such due date or expiration date, whichever is later, until paid. If a return or copy is filed with a court of probate on or before such due date or expiration date, whichever is later, the [costs] fees assessed shall bear interest as provided in subdivision (1) of this subsection;
- 222 (3) A court of probate may extend the time for payment of any 223 [costs] fees under this section, including interest, if it appears to the

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- 224 court that requiring payment by such due date or expiration date
- 225 would cause undue hardship. No additional interest shall accrue
- 226 during the period of such extension. A court of probate may not waive
- 227 interest outside of any extension period;
- 228 (4) The interest requirements in subdivisions (1) and (2) of this 229 subsection shall not apply if:
- 230 (A) The basis for [costs] fees for the estate does not exceed forty 231 thousand dollars; or
- 232 (B) The basis for [costs] <u>fees</u> for the estate does not exceed five 233 hundred thousand dollars and any portion of the property included in
- 234 the basis for [costs] fees passes to a surviving spouse.

accordance with the following schedule:

- 235 Sec. 4. Section 45a-108 of the general statutes is repealed and the 236 following is substituted in lieu thereof (Effective January 1, 2013):
- 237 (a) (1) Except with respect to a decedent's estate, the basic [costs] 238 fees for all proceedings in connection with allowance and settlement of 239 a periodic or other account, after notice and hearing, regardless of the 240 date of origin of the estate in which such account is filed, shall be in 241

168	If the book value or market value or	[Cost] <u>Fee</u>
T69	receipts, whichever is larger, is:	
T70	Less than \$25,000	\$50.00
T71	\$25,000 to \$375,000	.20% thereof
T72	\$375,000 and over	\$750.00

- 242 (2) If more than one account is the subject of a hearing, the [charges] 243 fees shall be based on the values in the most recent account being 244 heard.
- 245 (b) If more than one hearing is held in any matter under this 246 section, an additional charge of twenty-five dollars shall be payable to

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- the court by the moving party, or, in the discretion of the court, by any interested party against whom the court shall assess such additional charge.
- (c) If the total time of any one hearing in the matter exceeds one hour, an additional charge of twenty-five dollars per hour for each hour in excess of the first hour shall be payable to the court by the moving party, or in the discretion of the court, by any interested party against whom the court shall assess the additional charge, provided the additional charge shall not exceed three hundred dollars.]
- 256 [(d)] (b) A [charge] fee of fifty dollars, plus the actual [costs] 257 expenses of rescheduling the adjourned hearing that are payable under 258 section 45a-109, as amended by this act, shall be payable to the court 259 by any party who requests an adjournment of a scheduled hearing or 260 whose failure to appear necessitates an adjournment, [provided] 261 except that the court, for cause shown, may waive either the [charge 262 and costs for cause shown] fifty-dollar fee or the actual expenses of 263 rescheduling the adjourned hearing, or both.
- Sec. 5. Section 45a-109 of the 2012 supplement to the general statutes is repealed and the following is substituted in lieu thereof (*Effective January 1, 2013*):

In addition to the [basic charges and costs] <u>fees</u> specified in sections 45a-106 to 45a-108, inclusive, <u>as amended by this act</u>, the following expenses shall be payable to the courts of probate: (1) For recording each page or fraction thereof after the first five pages of any one document, three dollars; (2) for each notice in excess of two with respect to any hearing or continued hearing, two dollars; (3) for any expenses incurred by the court of probate for newspaper publication of notices, certified or registered mailing of notices, or for service of process or notice, the actual amount of the expenses so incurred; (4) for providing copies of any document from a file in the court of any matter within the jurisdiction of the court, five dollars for a copy of any such document up to five pages in length and one dollar per copy for

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279 each additional page or fractional part thereof as the case may be, 280 [provided] except that there shall be furnished without charge to the fiduciary or if none, to the petitioner with respect to any probate matter one uncertified copy of each decree, certificate or other court order setting forth the action of the court on any proceeding in such 283 matter; (5) for certifying copies of any document from a file in the court of any matter before the court, five dollars per each copy certified 286 for the first two pages of a document, and two dollars for each copy certified for each page after the second page of such document, [provided] except that no charge shall be made for any copy certified 289 or otherwise that the court is required by statute to make; (6) for 290 retrieval of a file not located on the premises of the court, the actual [cost] expense or ten dollars, whichever is greater; [and] (7) for copying probate records through the use of a hand-held scanner, as defined in 293 section 1-212, twenty dollars per day; and (8) for providing a digital 294 copy of an audio recording of a hearing, twenty-five dollars.

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- 295 Sec. 6. Section 45a-110 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective January 1, 2013*):
 - (a) The [costs, fees, charges] fees and expenses provided for in connection with proceedings under section 45a-107, as amended by this act, with respect to a decedent's estate shall be paid for by the executor or administrator, or if there is no such fiduciary, by the transferee filing the succession tax return under section 12-359 or a tax return under section 12-392.
 - (b) The [costs, fees, charges] <u>fees</u> and expenses provided for in connection with proceedings under section 45a-108, as amended by this act, with respect to an accounting shall be paid by the trustee, guardian, conservator or other fiduciary.
- 307 (c) In the case of any proceeding under sections 45a-106 to 45a-112, 308 inclusive, as amended by this act, commenced on motion of the court 309 such [costs, fees, charges] fees and expenses shall be paid by the party against whom such [costs] fees and expenses are assessed by the court. 310

- Sec. 7. Section 45a-111 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective January 1, 2013*):
- (a) No [cost] <u>fee or expense</u> shall be charged for any proceedings in the settlement of the estate of any member of the armed forces who died while in service in time of war as defined in section 27-103.
 - (b) No fees <u>or expenses</u> shall be charged under sections 45a-106 to 45a-112, inclusive, <u>as amended by this act</u>, or under section 45a-727 for adoption proceedings involving special needs children.
 - (c) If a petitioner or applicant to a court of probate claims that unless his or her obligation to pay the fees and the necessary [costs] expenses of the action, including the [cost] expense of service of process, is waived, such petitioner or applicant will be deprived by reason of his or her indigency of his or her right to bring a petition or application to such court or that he or she is otherwise unable to pay the fees and necessary [costs] expenses of the action, he or she may file with the clerk of such court of probate an application for waiver of payment of such fees and necessary [costs] expenses. Such application shall be signed under penalty of false statement, shall state the applicant's financial circumstances, and shall identify the fees and [costs] expenses sought to be waived and the approximate amount of each. If the court finds that the applicant is unable to pay such fees and [costs] expenses it shall order such fees and [costs] expenses waived. If such [costs] expenses include the [cost] expense of service of process, the court, in its order, shall indicate the method of service authorized and the [cost] expense of such service shall be paid from funds appropriated to the Judicial Department, [however] except that, if funds have not been included in the budget of the Judicial Department for such [costs] expenses, such [costs] expenses shall be paid from the Probate Court Administration Fund.

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- (d) The court may, in its discretion, postpone payment of any entry fee or other [charge] fee or expense due under sections 45a-106 to 45a-112, inclusive, as amended by this act, and enter any matter if it appears to the court that to require such entry fee or other fee or expense to accompany submission of the matter would cause undue delay or hardship, but in such case the applicant, petitioner or moving party shall be liable for the entry fee and all other [charges] fees and expenses upon receipt of an invoice therefor from the court of probate.
- (e) Any fee <u>or expense</u> charged under the provisions of sections 45a-106 to 45a-112, inclusive, <u>as amended by this act</u>, shall not be subject to the tax imposed under chapter 219.
 - Sec. 8. Section 45a-112 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective January 1, 2013*):

When the state or any of its agencies is an applicant, petitioner or moving party commencing a matter in a court of probate, or is otherwise liable for the [charges] <u>fees or expenses</u> under sections 45a-106 to 45a-112, inclusive, <u>as amended by this act</u>, the court shall accept such matter without the entry fee accompanying the filing thereof, and shall bill the entry fee or other [charge] <u>fee or expense</u> to the appropriate agency for subsequent payment, which payment shall be due and payable upon receipt of such bill.

Sec. 9. Section 45a-107a of the general statutes is repealed. (*Effective* July 1, 2012)

This act shall take effect as follows and shall amend the following sections:		
Section 1	January 1, 2013	45a-105
Sec. 2	January 1, 2013	45a-106
Sec. 3	January 1, 2013	45a-107
Sec. 4	January 1, 2013	45a-108
Sec. 5	January 1, 2013	45a-109
Sec. 6	January 1, 2013	45a-110

Sec. 7	January 1, 2013	45a-111
Sec. 8	January 1, 2013	45a-112
Sec. 9	July 1, 2012	Repealer section

Statement of Purpose:

To: (1) Revise the calculation of probate fees in matters where the state has a claim against an estate due to support provided or costs of incarceration or institutionalization, (2) eliminate the additional charge of twenty-five dollars for each additional hearing or hour of hearing, (3) specify the fee for providing a digital copy of an audio recording of a hearing, (4) make conforming changes regarding statutory references to costs, charges and fees, and (5) repeal a provision regarding the method for determining a gross estate for purposes of computing fees for the settlement of estates.

[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]